

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED : 02.09.2025****CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN****W.P.(MD)No.23769 of 2025 AND**
W.M.P.(MD)No.18671 of 2025

TVL.INDO-TEX OVERSEAS,
Rep. by its Proprietor,
S.Maheshkannan,
S/o.V.Subbaiah,
Plot No.9, Gokulam Nagar,
Adiyanoothu,
Dindigul District – 624 003.

... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
O/o.the Principal and Special Commissioner
of Commercial Taxes,
Ezhiagam, Chepauk,
Chennai – 600 005.

2. The State Tax Officer,
Dindigul Rural Assessment Circle,
Commercial Taxes Building,
Sub-Collector Office Road,
Dindigul – 626 001.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for records pertaining to the impugned order of the second respondent in Ref.No.ZD3302253041441/2022-23 dated 28.02.2025 and quash the same.



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W.P.(MD)NO.23769 OF 2025

For Petitioner : Mr.B.Rooban

For Respondents : Mr.J.K.Jayaseelan,
Government Advocate.

* * *

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the second respondent. It is an ex-parte order. The petitioner states that since notice was served only through on-line portal, the petitioner was not aware of the same.

3.The learned Government Advocate submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed income tax amount.

4.The petitioner states that they will deposit 25% of the disputed tax amount through electronic cash ledger within a period



of thirty days from the date of receipt of a copy of this order. Upon such compliance, the attachment effected on the petitioner's ITC account shall be raised forthwith. The impugned order shall stand quashed. The petitioner shall thereafter reply to the show cause notice within a period of thirty days thereafter. The second respondent shall provide an opportunity of personal hearing to the petitioner and pass final order within a period of two months thereafter. If the petitioner fails to deposit and offer his reply to the show cause notice within the aforesaid period, the benefit of this order would stand automatically recalled and the order impugned in the writ petition can very well be enforced.

5.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

02.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU



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G.R.SWAMINATHAN,J.

PMU

To:

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O/o.the Principal and Special Commissioner
of Commercial Taxes,
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Chennai – 600 005.
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